

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**July 2014**

#### SUMMARY

Total Taxes this Month:	\$	4,663,817
Compared to Last Year:		4,248,327
Percentage change:		9.8 %

#### CONTENTS

	Page
Overview	2
Budget to Actual	3
Revenue Growth by Fund	4
Industrial Category Comparison	5
Geographical Location Comparison	13
Lodgers Tax	16

# SALES AND USE TAX SUMMARY CITY OF LONGMONT

2

July 2014

## Overview

**Month of July:** Total Sales and Use Tax for the month of July increased overall by 9.8% compared to last year. Current Sales Tax collection increased by 7.8% while current Use Tax collection decreased by 16.9%.

**Year to Date:** Total Sales and Use Tax through July increased by 10.7% for 2014. The Sales Tax component increased by 7.8% and the Use Tax component increased by 26.4%.

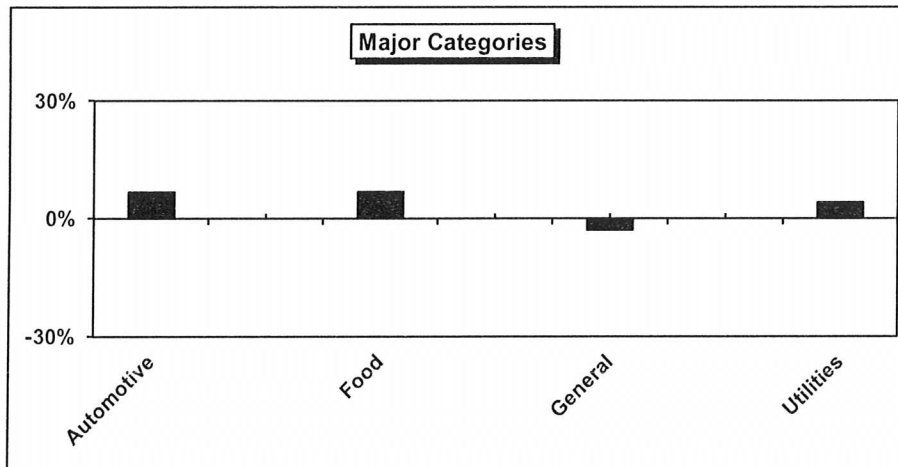
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2013-2014 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

**Pages 5 through 9** show changes from 2013 to 2014 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

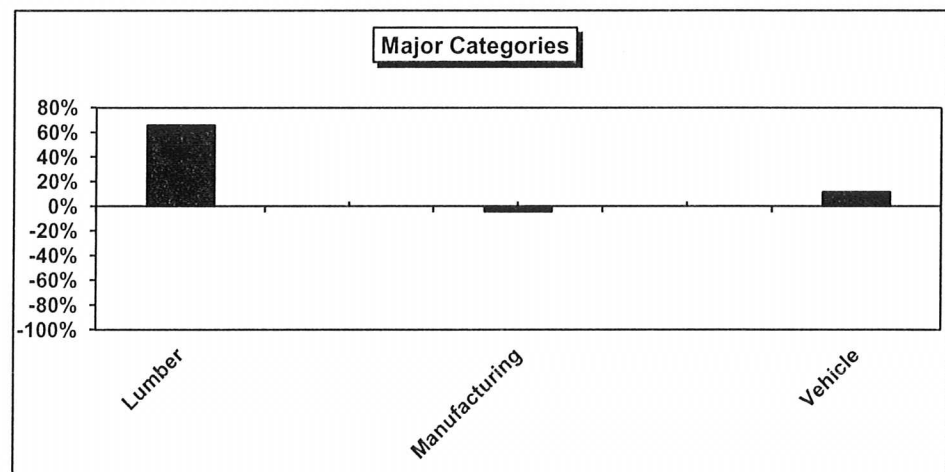
## Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 6.7%, 6.8%, and 4.1%, while the *General* category showed a decrease of 2.9% when compared to 2013 year to date.



## Use Tax Activity

The *Lumber* and *Vehicle* categories showed increases of 65.7%, and 11.4%, while the *Manufacturing* category showed a decrease of 4.4% when compared to 2013 year to date.

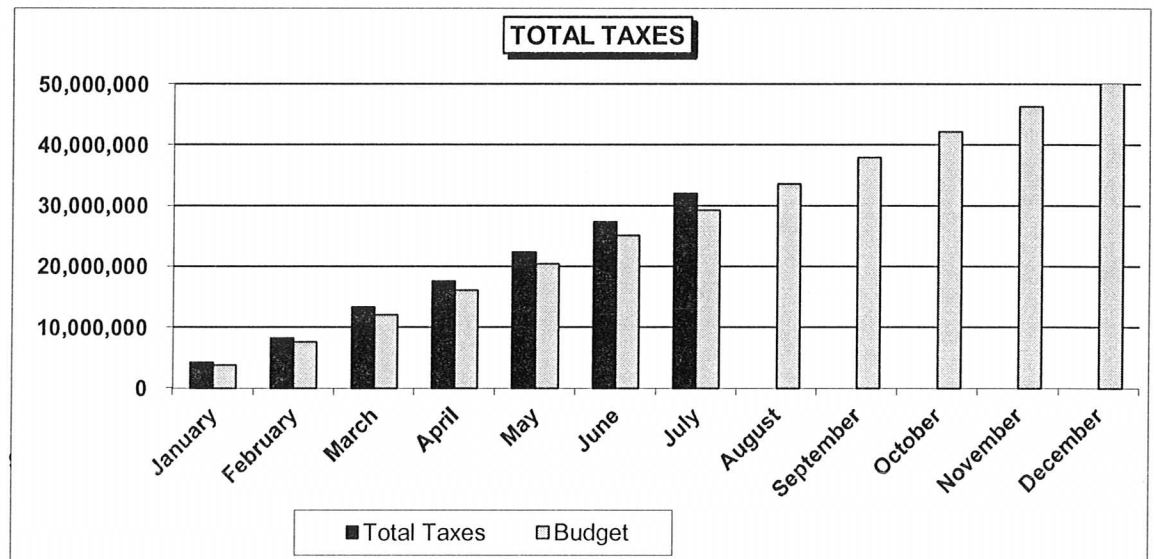


# SALES & USE TAX - BUDGET TO ACTUAL

July  
2014

3

	Sales & Use 2014 BUDGET	Cumulative Sales & Use 2014 BUDGET	Cumulative % of 2014 Budget	Sales Tax 2014 ACTUAL	Use Tax 2014 ACTUAL	Total 2014 ACTUAL
January	3,870,932	3,870,932	7.4	3,319,983	904,423	4,224,406
February	3,789,810	7,660,742	14.6	3,339,202	711,927	4,051,129
March	4,472,681	12,133,424	23.2	3,864,056	1,210,301	5,074,357
April	3,999,676	16,133,099	30.9	3,588,390	669,113	4,257,503
May	4,396,558	20,529,658	39.3	4,128,622	640,476	4,769,099
June	4,596,424	25,126,082	48.0	4,220,580	735,328	4,955,908
July	4,179,865	29,305,947	56.0	3,958,060	705,756	4,663,817
August	4,300,349	33,606,296	64.3			-
September	4,395,540	38,001,836	72.7			-
October	4,233,571	42,235,407	80.8			-
November	4,178,854	46,414,261	88.8			-
December	5,880,127	52,294,388	100.0			-
<b>Total</b>	<b>\$ 52,294,388</b>			<b>\$ 26,418,893</b>	<b>5,577,325</b>	<b>31,996,218</b>



Note: Monthly budgets are based on 5 years of historical trend.

# Revenue Growth Per Fund / Current Year to Previous Year July 2014

4

	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	Sales Tax % Change 2013 - 2014	Use Tax % Change 2013 - 2014	Total % Change 2013 - 2014	% Change needed to reach budget
General Fund	14,961,321	545,232	15,506,553	16,133,674	733,993	16,867,667	7.8%	34.6%	8.8%	1.13%
PIF Fund	-	2,149,933	2,149,933	-	2,672,007	2,672,007	n/a	24.3%	24.3%	-8.15%
Other Funds	9,537,844	1,718,167	11,256,011	10,285,219	2,171,325	12,456,544	7.8%	26.4%	10.7%	-0.05%
All Funds Total	24,499,165	4,413,332	28,912,497	26,418,893	5,577,325	31,996,218	7.8%	26.4%	10.7%	-0.05%
Budgeted Increase							1.2%	-6.6%	-0.05%	

## General Fund

For 2013, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 20.23% of the use tax to the General Fund. For 2014 the allocation of use tax to the General Fund increased to 21.55%. The result after seven months is that the General Fund share of revenue from sales and use tax is up by 8.8%. The increase necessary to reach the 2014 budget is 1.13%.

## Public Improvement Fund

For 2013, the City's financial policy allocated 79.77% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2014 the allocation changed to 78.45%. After seven months, the PIF increased by 24.3%, which is above the 8.15% decrease needed to reach budget.

## Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2014, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.05% they will not meet budget, however they currently show an increase of 10.7%.

# SALES AND USE TAX

July

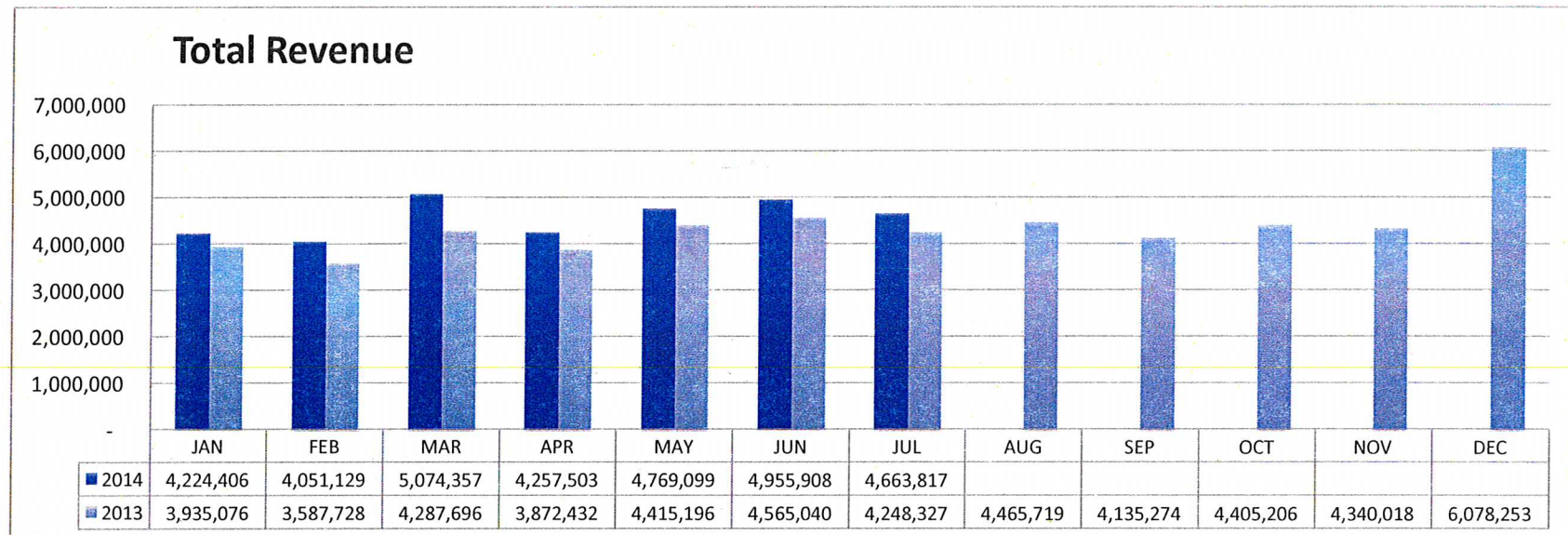
2014

5

## ACCOUNT GROUPS

## GRAND TOTALS

	July 2014	July 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	8,802	8,571	231	8,802	8,571	231
Net Taxable Sales	120,577,419	107,044,418	12.6 %	807,201,571	751,985,502	7.3 %
<b>Net Sales Tax</b>	<b>3,703,966</b>	<b>3,435,882</b>	<b>7.8 %</b>	<b>25,665,377</b>	<b>24,103,187</b>	<b>6.5 %</b>
Delinquent Sales Tax	202,051	36,258	-	543,795	326,904	-
<b>Use Tax</b>	<b>611,018</b>	<b>735,406</b>	<b>(16.9) %</b>	<b>5,216,012</b>	<b>4,307,193</b>	<b>21.1 %</b>
Delinquent Use Tax	94,739	33,418	-	361,313	106,140	-
Other Revenue*	52,043	7,363	-	209,722	69,071	-
<b>Total Revenue</b>	<b>4,663,817</b>	<b>4,248,327</b>	<b>9.8 %</b>	<b>31,996,219</b>	<b>28,912,495</b>	<b>10.7 %</b>



For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

July

2014

6

## ACCOUNT GROUPS

### 01000 Apparel

	July 2014	July 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	87	85	2	87	85	2
Net Taxable Sales	1,918,588	1,887,636	1.6 %	13,591,967	13,662,860	(0.5) %
<b>Net Sales Tax</b>	62,497	60,073	<b>4.0 %</b>	439,350	443,115	<b>(0.8) %</b>
Delinquent Sales Tax	0	1,314	-	1,878	1,314	-
<b>Use Tax</b>	35	133	<b>(73.7) %</b>	2,890	3,151	<b>(8.3) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	76	0	-	659	449	-
<b>Total Revenue</b>	<b>62,608</b>	<b>61,520</b>	<b>1.8 %</b>	<b>444,777</b>	<b>448,029</b>	<b>(0.7) %</b>
% of Total Revenue	1.3 %	1.4 %	(0.1) %	1.4 %	1.5 %	(0.1) %

### 02000 Automotive

Active Accounts	305	312	(7)	305	312	(7)
Net Taxable Sales	11,668,553	9,858,292	18.4 %	66,903,053	63,045,705	6.1 %
<b>Net Sales Tax</b>	376,971	317,530	<b>18.7 %</b>	2,157,900	2,022,575	<b>6.7 %</b>
Delinquent Sales Tax	2,945	1,564	-	12,307	17,556	-
<b>Use Tax</b>	7,190	2,593	<b>177.3 %</b>	27,220	18,473	<b>47.4 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	279	0	-	3,426	7,288	-
<b>Total Revenue</b>	<b>387,385</b>	<b>321,687</b>	<b>20.4 %</b>	<b>2,200,853</b>	<b>2,065,892</b>	<b>6.5 %</b>
% of Total Revenue	8.3 %	7.6 %	0.7 %	6.9 %	7.1 %	(0.2) %

### 03000 Food

Active Accounts	483	460	23	483	460	23
Net Taxable Sales	40,716,700	38,015,344	7.1 %	272,873,339	256,874,493	6.2 %
<b>Net Sales Tax</b>	1,316,719	1,225,733	<b>7.4 %</b>	8,838,186	8,277,991	<b>6.8 %</b>
Delinquent Sales Tax	8,297	12,812	-	54,719	71,447	-
<b>Use Tax</b>	7,421	9,030	<b>(17.8) %</b>	86,468	86,293	<b>0.2 %</b>
Delinquent Use Tax	0	0	-	0	4,962	-
Other Revenue	0	0	-	17,273	13,422	-
<b>Total Revenue</b>	<b>1,332,437</b>	<b>1,247,575</b>	<b>6.8 %</b>	<b>8,996,646</b>	<b>8,454,115</b>	<b>6.4 %</b>
% of Total Revenue	28.6 %	29.4 %	(0.8) %	28.1 %	29.2 %	(1.1) %



# SALES AND USE TAX

July

2014

7

## ACCOUNT GROUPS

### 04000 Home Furnishings

	July 2014	July 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	242	245	(3)	242	245	(3)
Net Taxable Sales	3,380,187	3,246,766	4.1 %	25,656,818	23,261,998	10.3 %
<b>Net Sales Tax</b>	107,105	104,445	<b>2.5 %</b>	767,867	735,065	<b>4.5 %</b>
Delinquent Sales Tax	2,609	940	-	59,110	14,496	-
<b>Use Tax</b>	2,304	471	<b>389.2 %</b>	18,835	10,029	<b>87.8 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	872	204	-	12,407	1,528	-
<b>Total Revenue</b>	<b>112,890</b>	<b>106,060</b>	<b>6.4 %</b>	<b>858,219</b>	<b>761,118</b>	<b>12.8 %</b>
% of Total Revenue	2.4 %	2.5 %	(0.1) %	2.7 %	2.6 %	0.1 %

### 05000 General

Active Accounts	524	519	5	524	519	5
Net Taxable Sales	19,235,500	20,002,160	(3.8) %	133,658,280	135,900,797	(1.7) %
<b>Net Sales Tax</b>	626,639	653,372	<b>(4.1) %</b>	4,319,761	4,450,638	<b>(2.9) %</b>
Delinquent Sales Tax	1,504	0	-	41,136	11,962	-
<b>Use Tax</b>	3,065	2,669	<b>14.8 %</b>	20,911	16,166	<b>29.4 %</b>
Delinquent Use Tax	0	0	-	5,923	1,971	-
Other Revenue	554	538	-	7,913	3,206	-
<b>Total Revenue</b>	<b>631,762</b>	<b>656,579</b>	<b>(3.8) %</b>	<b>4,395,644</b>	<b>4,483,943</b>	<b>(2.0) %</b>
% of Total Revenue	13.5 %	15.5 %	(2.0) %	13.7 %	15.5 %	(1.8) %

### 06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	2,315,276	2,091,294	10.7 %	11,698,162	10,209,004	14.6 %
<b>Net Sales Tax</b>	75,652	67,831	<b>11.5 %</b>	375,185	328,157	<b>14.3 %</b>
Delinquent Sales Tax	0	0	-	6,803	4,572	-
<b>Use Tax</b>	611	723	<b>(15.5) %</b>	3,649	4,775	<b>(23.6) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	15	0	-	2,491	55	-
<b>Total Revenue</b>	<b>76,278</b>	<b>68,554</b>	<b>11.3 %</b>	<b>388,128</b>	<b>337,559</b>	<b>15.0 %</b>
% of Total Revenue	1.6 %	1.6 %	0.0 %	1.2 %	1.2 %	0.0 %

# SALES AND USE TAX

July

2014

8

## ACCOUNT GROUPS

### 07000 Lumber

	July 2014	July 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	2,655	2,536	119	2,655	2,536	119
Net Taxable Sales	9,723,851	8,511,454	14.2 %	59,561,496	54,645,255	9.0 %
<b>Net Sales Tax</b>	<b>313,782</b>	<b>277,820</b>	<b>12.9 %</b>	<b>1,930,616</b>	<b>1,722,486</b>	<b>12.1 %</b>
Delinquent Sales Tax	1,197	0	-	7,270	45,309	-
<b>Use Tax</b>	<b>93,655</b>	<b>165,340</b>	<b>(43.4) %</b>	<b>1,423,189</b>	<b>858,956</b>	<b>65.7 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	272	59	-	3,106	9,647	-
<b>Total Revenue</b>	<b>408,906</b>	<b>443,219</b>	<b>(7.7) %</b>	<b>3,364,181</b>	<b>2,636,398</b>	<b>27.6 %</b>
% of Total Revenue	8.8 %	10.4 %	(1.6) %	10.5 %	9.1 %	1.4 %

### 08000 Professional

Active Accounts	1,945	1,936	9	1,945	1,936	9
Net Taxable Sales	1,758,298	1,674,400	5.0 %	13,329,290	12,128,717	9.9 %
<b>Net Sales Tax</b>	<b>54,611</b>	<b>48,813</b>	<b>11.9 %</b>	<b>407,792</b>	<b>373,793</b>	<b>9.1 %</b>
Delinquent Sales Tax	1,742	3,101	-	18,709	12,556	-
<b>Use Tax</b>	<b>85,858</b>	<b>23,166</b>	<b>270.6 %</b>	<b>479,445</b>	<b>153,903</b>	<b>211.5 %</b>
Delinquent Use Tax	94,088	0	-	97,302	5,522	-
Other Revenue	17,992	0	-	24,943	1,988	-
<b>Total Revenue</b>	<b>254,291</b>	<b>75,080</b>	<b>238.7 %</b>	<b>1,028,191</b>	<b>547,762</b>	<b>87.7 %</b>
% of Total Revenue	5.5 %	1.8 %	3.7 %	3.2 %	1.9 %	1.3 %

### 09000 Public Utility

Active Accounts	314	297	17	314	297	17
Net Taxable Sales	11,173,726	11,690,832	(4.4) %	90,868,486	87,578,931	3.8 %
<b>Net Sales Tax</b>	<b>364,958</b>	<b>367,665</b>	<b>(0.7) %</b>	<b>2,958,655</b>	<b>2,843,491</b>	<b>4.1 %</b>
Delinquent Sales Tax	0	7,125	-	1,779	9,801	-
<b>Use Tax</b>	<b>(3,803)</b>	<b>3,473</b>	<b>(209.5) %</b>	<b>64,236</b>	<b>42,836</b>	<b>50.0 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	82	1,265	-	261	1,756	-
<b>Total Revenue</b>	<b>361,237</b>	<b>379,528</b>	<b>(4.8) %</b>	<b>3,024,931</b>	<b>2,897,884</b>	<b>4.4 %</b>
% of Total Revenue	7.7 %	8.9 %	(1.2) %	9.5 %	10.0 %	(0.5) %



# SALES AND USE TAX

July

2014

9

## ACCOUNT GROUPS

### 10000 Unclassified

	July 2014	July 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	1,902	1,837	65	1,902	1,837	65
Net Taxable Sales	17,269,630	8,666,984	99.3 %	98,160,213	76,355,194	28.6 %
<b>Net Sales Tax</b>	<b>360,139</b>	<b>274,822</b>	<b>31.0 %</b>	<b>2,846,576</b>	<b>2,345,998</b>	<b>21.3 %</b>
Delinquent Sales Tax	183,757	5,763	-	307,169	124,910	-
<b>Use Tax</b>	<b>31,580</b>	<b>124,388</b>	<b>(74.6) %</b>	<b>335,933</b>	<b>503,241</b>	<b>(33.2) %</b>
Delinquent Use Tax	651	0	-	1,495	44,914	-
Other Revenue	31,822	1,012	-	51,865	20,757	-
<b>Total Revenue</b>	<b>607,949</b>	<b>405,985</b>	<b>49.7 %</b>	<b>3,543,038</b>	<b>3,039,820</b>	<b>16.6 %</b>
% of Total Revenue	13.0 %	9.6 %	3.4 %	11.1 %	10.5 %	0.6 %

### 11200 Home Occupations

Active Accounts	110	114	(4)	110	114	(4)
Net Taxable Sales	485,513	424,826	14.3 %	3,819,449	2,777,425	37.5 %
<b>Net Sales Tax</b>	<b>14,885</b>	<b>13,562</b>	<b>9.8 %</b>	<b>90,052</b>	<b>88,741</b>	<b>1.5 %</b>
Delinquent Sales Tax	0	0	-	31,056	0	-
<b>Use Tax</b>	<b>5</b>	<b>3</b>	<b>66.7 %</b>	<b>49</b>	<b>54</b>	<b>(9.3) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	1	-	4,755	61	-
<b>Total Revenue</b>	<b>14,890</b>	<b>13,566</b>	<b>9.8 %</b>	<b>125,912</b>	<b>88,856</b>	<b>41.7 %</b>
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.4 %	0.3 %	0.1 %

### 12000 Manufacturing

Active Accounts	215	210	5	215	210	5
Net Taxable Sales	931,597	974,430	(4.4) %	17,081,018	15,545,123	9.9 %
<b>Net Sales Tax</b>	<b>30,008</b>	<b>24,216</b>	<b>23.9 %</b>	<b>533,437</b>	<b>471,137</b>	<b>13.2 %</b>
Delinquent Sales Tax	0	3,639	-	1,859	12,981	-
<b>Use Tax</b>	<b>136,698</b>	<b>121,326</b>	<b>12.7 %</b>	<b>927,900</b>	<b>970,877</b>	<b>(4.4) %</b>
Delinquent Use Tax	0	33,418	-	256,593	48,771	-
Other Revenue	79	4,284	-	80,623	8,914	-
<b>Total Revenue</b>	<b>166,785</b>	<b>186,883</b>	<b>(10.8) %</b>	<b>1,800,412</b>	<b>1,512,680</b>	<b>19.0 %</b>
% of Total Revenue	3.6 %	4.4 %	(0.8) %	5.6 %	5.2 %	0.4 %

### 00000 Boulder County Vehicle

<b>Use Tax</b>	<b>246,399</b>	<b>282,091</b>	<b>(12.7) %</b>	<b>1,825,287</b>	<b>1,638,439</b>	<b>11.4 %</b>
% of Total Revenue	5.3 %	6.6 %	(1.3) %	5.7 %	5.7 %	0.0 %

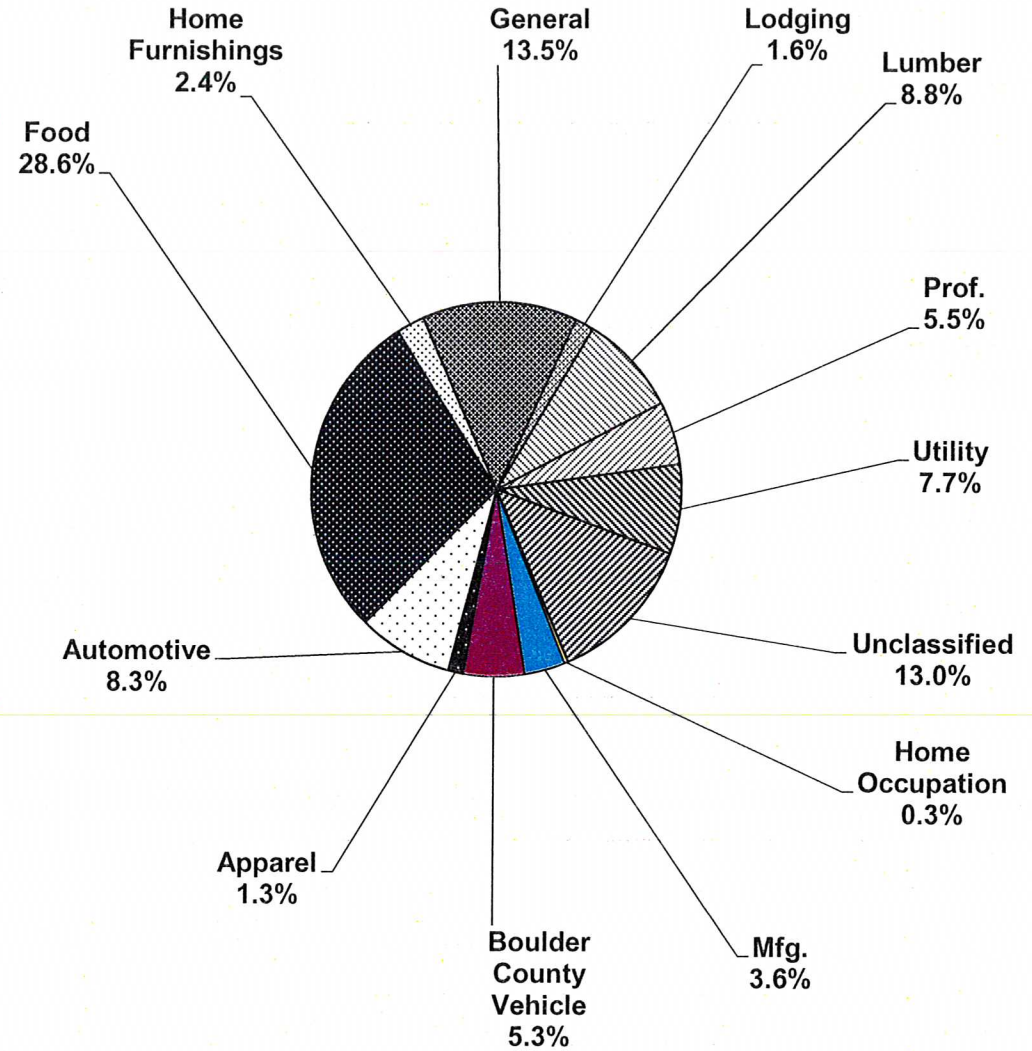
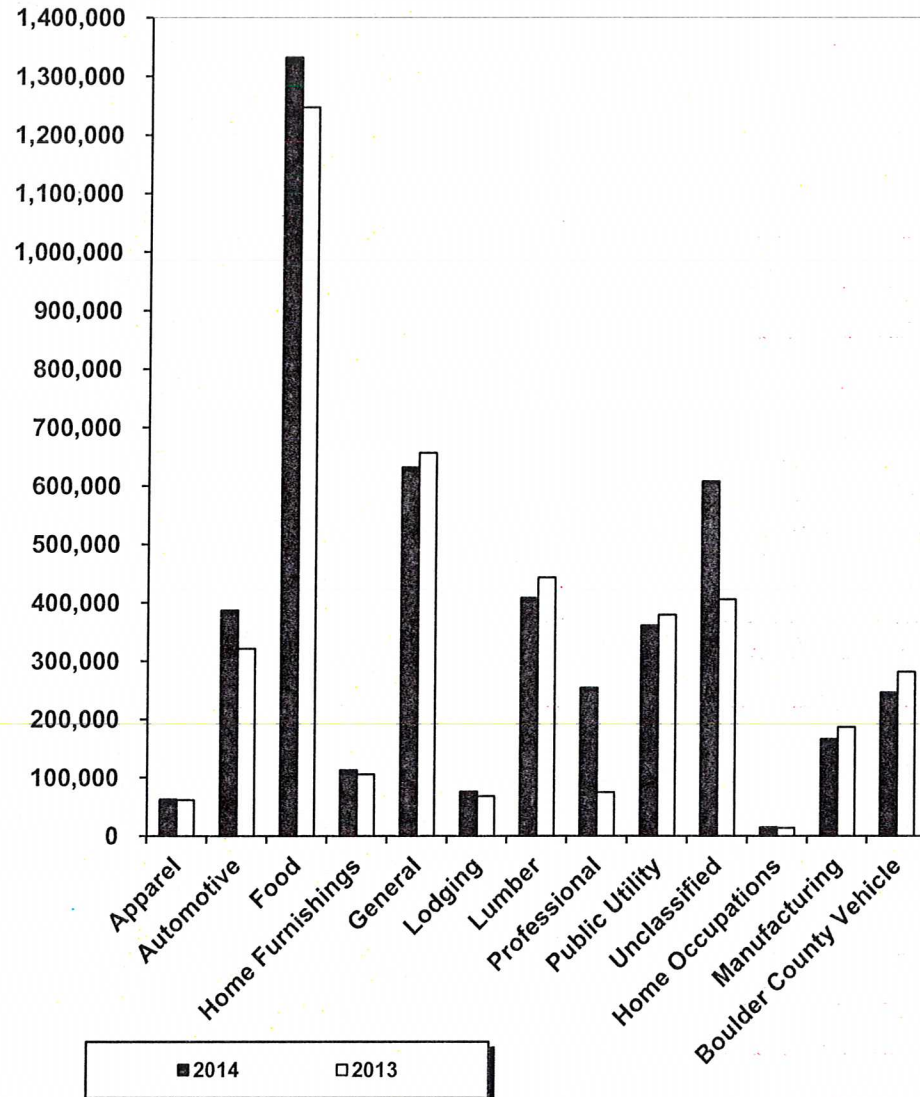
# Net Sales & Use Tax by Industry Type

10

For The Month Of

July

2014



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

11

		July 2014		July 2013		INCR/ (DECR)		YTD 2014		YTD 2013		INCR/ (DECR)	
ACCOUNT GROUP	ACCOUNT #	ACTIVE ACCTS		July 2014	July 2013								
Apparel	01000	87	Net Taxable Sales	1,918,588	1,887,636	1.6 %		13,591,967		13,662,860		(0.5) %	
			Total Revenue	62,608	61,520	1.8 %		444,777		448,029		(0.7) %	
Automotive	02000	305	Net Taxable Sales	11,668,553	9,858,292	18.4 %		66,903,053		63,045,705		6.1 %	
			Total Revenue	387,385	321,687	20.4 %		2,200,853		2,065,892		6.5 %	
Food	03000	483	Net Taxable Sales	40,716,700	38,015,344	7.1 %		272,873,339		256,874,493		6.2 %	
			Total Revenue	1,332,437	1,247,575	6.8 %		8,996,646		8,454,115		6.4 %	
Home Furnishings	04000	242	Net Taxable Sales	3,380,187	3,246,766	4.1 %		25,656,818		23,261,998		10.3 %	
			Total Revenue	112,890	106,060	6.4 %		858,219		761,118		12.8 %	
General	05000	524	Net Taxable Sales	19,235,500	20,002,160	(3.8) %		133,658,280		135,900,797		(1.7) %	
			Total Revenue	631,762	656,579	(3.8) %		4,395,644		4,483,943		(2.0) %	
Lodging	06000	19	Net Taxable Sales	2,315,276	2,091,294	10.7 %		11,698,162		10,209,004		14.6 %	
			Total Revenue	76,278	68,554	11.3 %		388,128		337,559		15.0 %	
Lumber	07000	2,655	Net Taxable Sales	9,723,851	8,511,454	14.2 %		59,561,496		54,645,255		9.0 %	
			Total Revenue	408,906	443,219	(7.7) %		3,364,181		2,636,398		27.6 %	
Professional	08000	1,945	Net Taxable Sales	1,758,298	1,674,400	5.0 %		13,329,290		12,128,717		9.9 %	
			Total Revenue	254,291	75,080	238.7 %		1,028,191		547,762		87.7 %	
Public Utility	09000	314	Net Taxable Sales	11,173,726	11,690,832	(4.4) %		90,868,486		87,578,931		3.8 %	
			Total Revenue	361,237	379,528	(4.8) %		3,024,931		2,897,884		4.4 %	
Unclassified	10000	1,902	Net Taxable Sales	17,269,630	8,666,984	99.3 %		98,160,213		76,355,194		28.6 %	
			Total Revenue	607,949	405,985	49.7 %		3,543,038		3,039,820		16.6 %	
Home Occupations	11200	110	Net Taxable Sales	485,513	424,826	14.3 %		3,819,449		2,777,425		37.5 %	
			Total Revenue	14,890	13,566	9.8 %		125,912		88,856		41.7 %	
Manufacturing	12000	215	Net Taxable Sales	931,597	974,430	(4.4) %		17,081,018		15,545,123		9.9 %	
			Total Revenue	166,785	186,883	(10.8) %		1,800,412		1,512,680		19.0 %	
Boulder County Vehicle	00000	1	Net Taxable Sales	0	0	0.0 %		0		0		0.0 %	
			Total Revenue	246,399	282,091	(12.7) %		1,825,287		1,638,439		11.4 %	
GRAND TOTALS		8,802	Net Taxable Sales	120,577,419	107,044,418	12.6 %		807,201,571		751,985,502		7.3 %	
			Total Revenue	4,663,817	4,248,327	9.8 %		31,996,219		28,912,495		10.7 %	

<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

## SUMMARY OF SALES &amp; USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

13

		July 2014						
LOCATION		% OF TOTAL	July 2014	July 2013	INCR/ (DECR)	YTD 2014	YTD 2013	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	13.2%	15,927,285	15,353,152	3.7 %	105,757,682	103,578,590	2.1 %
	Total Revenue	11.2%	524,507	504,904	3.9 %	3,483,493	3,415,879	2.0 %
CENTRAL MAIN	Net Taxable Sales	2.9%	3,464,093	2,940,080	17.8 %	21,829,598	18,871,461	15.7 %
	Total Revenue	2.4%	111,737	95,987	16.4 %	714,924	619,887	15.3 %
DOWNTOWN	Net Taxable Sales	3.6%	4,322,939	3,937,188	9.8 %	28,348,308	26,551,037	6.8 %
	Total Revenue	3.1%	142,969	129,877	10.1 %	934,449	871,727	7.2 %
SOUTH MAIN	Net Taxable Sales	2.9%	3,549,218	3,806,601	(6.8) %	24,496,935	23,808,563	2.9 %
	Total Revenue	2.5%	116,628	123,344	(5.4) %	802,847	770,450	4.2 %
KEN PRATT BOULEVARD	Net Taxable Sales	9.7%	11,656,946	8,453,422	37.9 %	67,003,964	52,770,722	27.0 %
	Total Revenue	8.3%	388,014	280,165	38.5 %	2,224,170	1,768,067	25.8 %
TWIN PEAKS MALL	Net Taxable Sales	0.6%	756,106	2,470,820	(69.4) %	7,675,788	14,789,367	(48.1) %
	Total Revenue	0.5%	24,986	80,904	(69.1) %	253,838	485,379	(47.7) %
TW PKS SQ EXTENDED	Net Taxable Sales	18.1%	21,867,217	21,139,691	3.4 %	148,622,935	145,795,160	1.9 %
	Total Revenue	15.4%	718,419	696,174	3.2 %	4,898,991	4,822,626	1.6 %
LASHLEY	Net Taxable Sales	2.2%	2,656,315	2,521,296	5.4 %	16,223,309	15,996,265	1.4 %
	Total Revenue	1.9%	88,956	85,948	3.5 %	550,850	555,573	(0.9) %
NORTH HOVER	Net Taxable Sales	2.3%	2,758,566	2,814,312	(2.0) %	18,738,325	18,551,394	1.0 %
	Total Revenue	1.9%	90,406	91,689	(1.4) %	616,135	613,496	0.4 %
FRANCIS	Net Taxable Sales	0.4%	523,772	598,260	(12.5) %	3,458,427	3,591,626	(3.7) %
	Total Revenue	0.3%	14,754	19,563	(24.6) %	115,603	118,813	(2.7) %
ALL OTHERS	Net Taxable Sales	2.5%	2,986,439	2,647,743	12.8 %	18,157,171	17,034,084	6.6 %
	Total Revenue	2.4%	112,129	94,069	19.2 %	737,633	619,239	19.1 %
OUT OF TOWN	Net Taxable Sales	20.0%	24,120,800	15,437,544	56.2 %	164,362,694	136,327,440	20.6 %
	Total Revenue	17.7%	825,589	633,146	30.4 %	5,707,906	5,024,789	13.6 %
MISCELLANEOUS	Net Taxable Sales	0.3%	387,205	352,497	9.8 %	2,357,026	3,689,182	(36.1) %
	Total Revenue	0.3%	13,087	11,422	14.6 %	79,746	130,614	(38.9) %
CITY, BLDR CO	Net Taxable Sales	4.0%	4,789,007	5,016,601	(4.5) %	30,570,889	29,205,819	4.7 %
	Total Revenue	10.6%	493,600	607,863	(18.8) %	4,217,482	3,435,030	22.8 %
SW BUSINESS	Net Taxable Sales	2.4%	2,910,449	2,863,108	1.7 %	28,431,203	25,617,617	11.0 %
	Total Revenue	8.9%	413,270	244,441	69.1 %	2,650,439	1,842,933	43.8 %
AIRPORT ROAD	Net Taxable Sales	0.4%	477,082	250,403	90.5 %	2,922,743	1,775,059	64.7 %
	Total Revenue	0.3%	13,594	8,107	67.7 %	98,455	59,373	65.8 %
PACE	Net Taxable Sales	7.6%	9,134,490	8,805,216	3.7 %	60,108,839	59,068,449	1.8 %
	Total Revenue	6.4%	299,259	289,073	3.5 %	1,979,388	1,946,475	1.7 %
HARVEST JUNCTION	Net Taxable Sales	6.8%	8,254,881	7,570,974	9.0 %	57,710,766	54,601,746	5.7 %
	Total Revenue	5.8%	269,779	248,084	8.7 %	1,911,126	1,794,662	6.5 %
AIRPORT	Net Taxable Sales	0.0%	34,609	65,510	(47.2) %	424,969	361,920	17.4 %
	Total Revenue	0.0%	2,134	3,567	(40.2) %	18,744	17,483	7.2 %
TOTALS	Net Taxable Sales	100%	120,577,419	107,044,418	12.6 %	807,201,571	751,985,501	7.3 %
	Total Revenue	100%	4,663,817	4,248,327	9.8 %	31,996,219	28,912,495	10.7 %

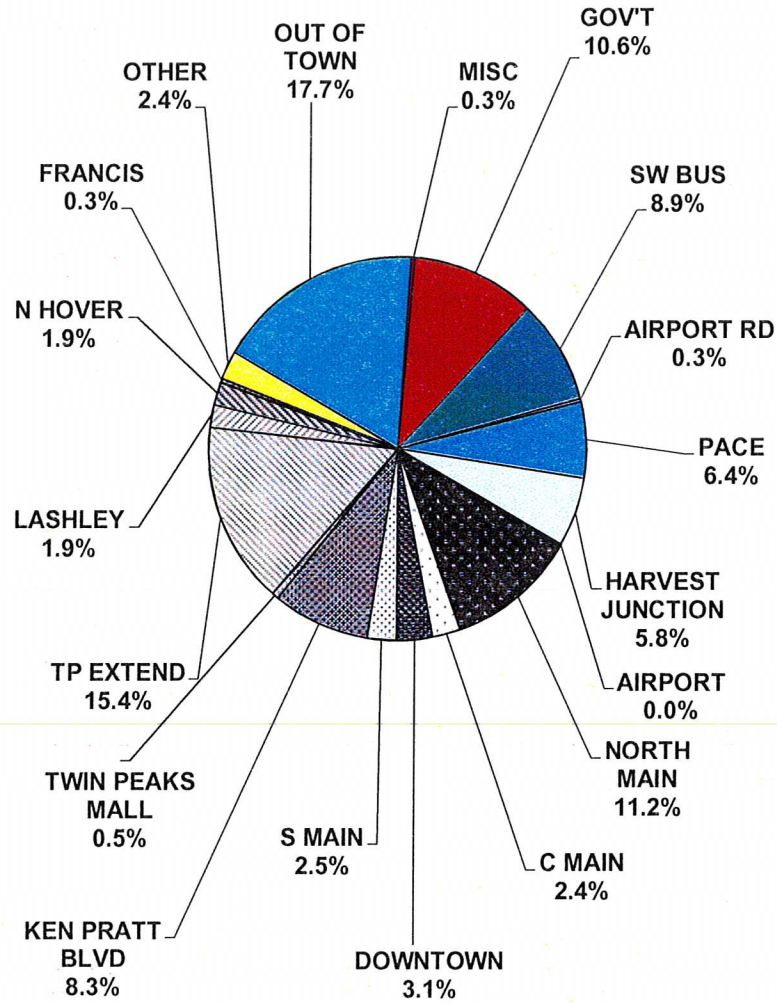
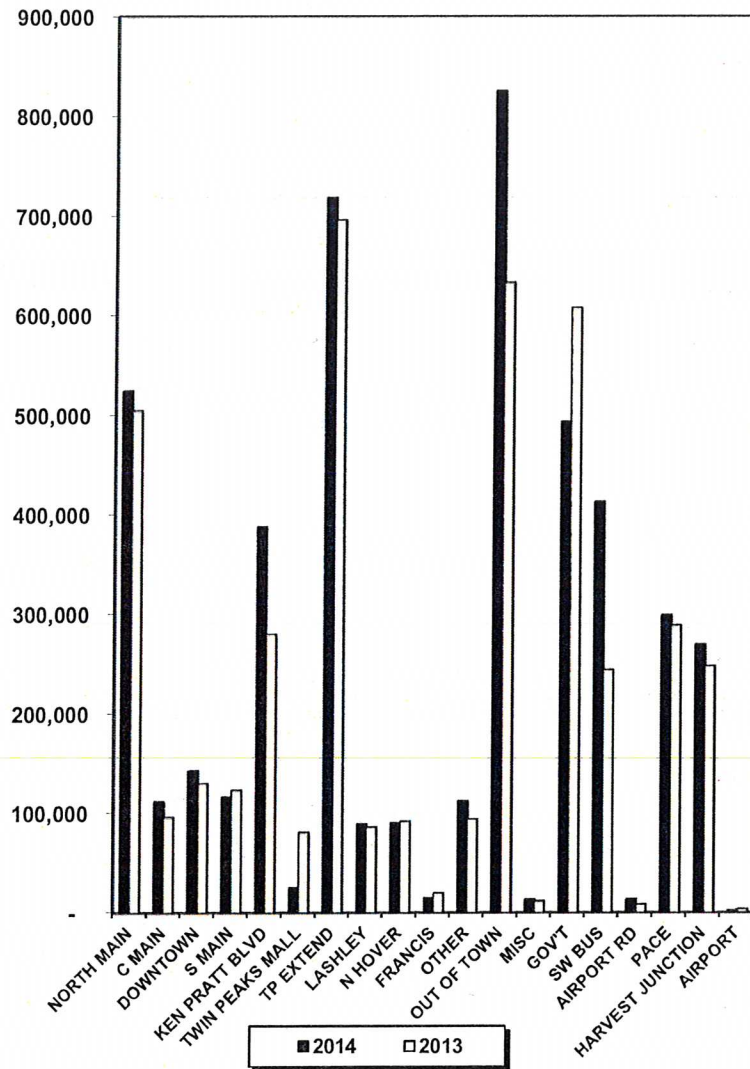


# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

14

For The Month Of

July  
2014

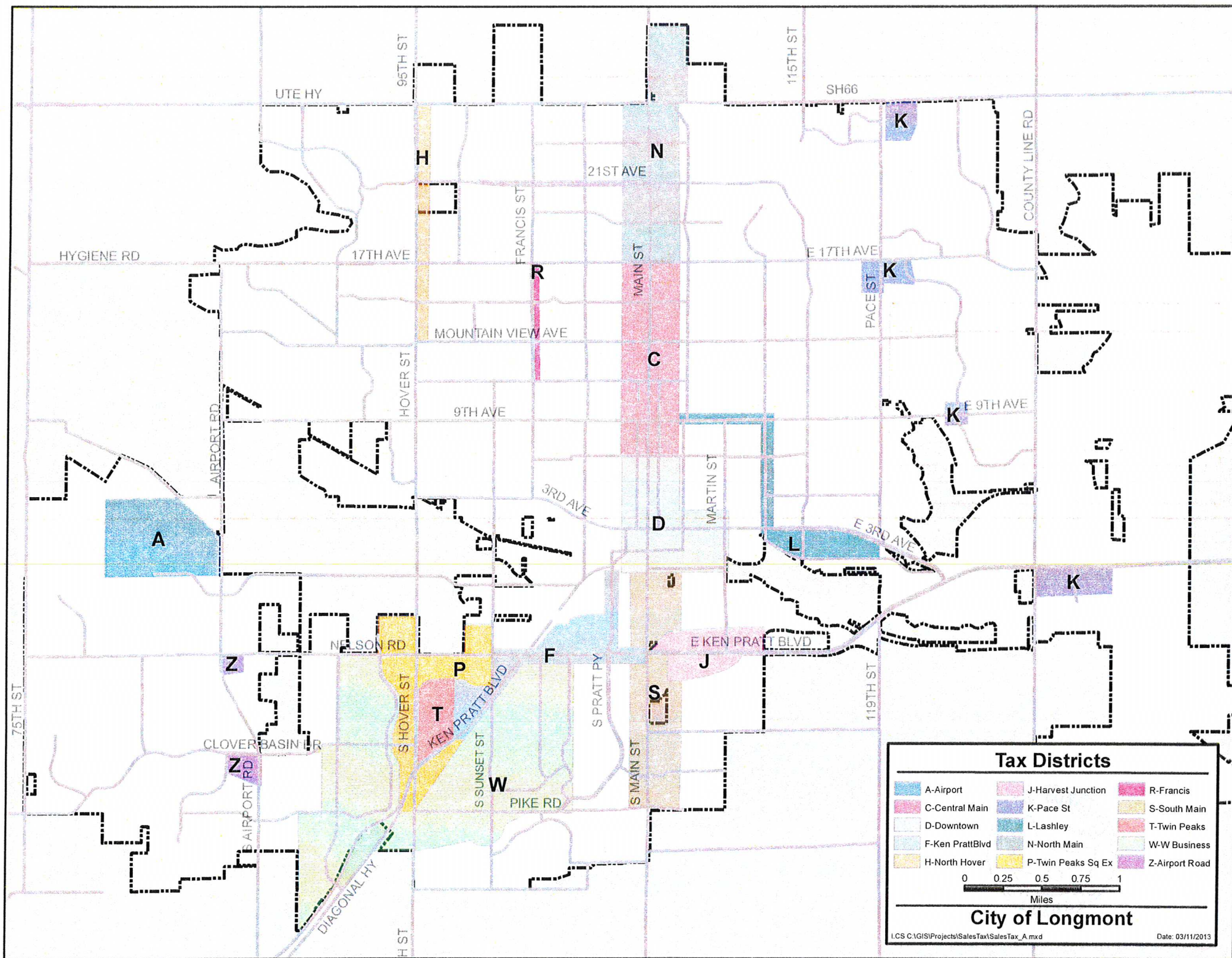




**DESIGNATION****APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION**

15

**NORTH MAIN****N** Business between TERRY and EMERY from HWY 66 to 17TH AVE.**CENTRAL MAIN****C** Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.**DOWNTOWN****D** Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.**SOUTH MAIN****S** Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.**KEN PRATT BOULEVARD****F** Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.**TWIN PEAKS MALL****T** Business on the TWIN PEAKS MALL Complex.**TW PKS SQ EXTENDED****P** Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.**LASHLEY****L** Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.**NORTH HOVER****H** Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.**FRANCIS****R** Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.**ALL OTHERS****E** All other licensed business within the City limits of Longmont.**OUT OF TOWN****O** All out of town Business licensed to collect Longmont taxes.**AIRPORT****A** Business located at the Vance Brand Municipal Airport**MISCELLANEOUS****X** Non-licensed and Temporary Business.**CITY, BLDR CO****V** City Utilities and Building Permits, as well as Boulder County Motor Vehicle.**SW BUSINESS****W** Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.**AIRPORT ROAD****Z** Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.**PACE STREET****K** Business generally located on and east of PACE STREET and South of HIGHWAY 66.**HARVEST JUNCTION****J** Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



# LODGERS TAX

## July

## 2014

---

	2014 MONTHLY	PERCENT CHANGE	2013 MONTHLY	2014 YTD	PERCENT CHANGE	2013 YTD
January	20,874	8.0 %	19,327	20,874	8.0 %	19,327
February	20,706	8.5 %	19,082	41,580	8.3 %	38,409
March	30,363	41.9 %	21,399	71,943	20.3 %	59,808
April	27,169	12.3 %	24,201	99,112	18.0 %	84,009
May	37,126	12.7 %	32,952	136,238	16.5 %	116,961
June	38,689	13.3 %	34,157	174,927	15.8 %	151,118
July	42,948	3.2 %	41,611	217,875	13.0 %	192,729
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 217,875</u>	13.0 %	<u>\$ 192,729</u>			